

Exhibit 10

September 7, 2005

John L. DeMarco
Director, Employee Benefits
Delphi Corporation.
5825 Delphi Drive
Troy, MI 48098

Re: Corrective Action to the Delphi Personal Savings Plan

Dear John:

This letter outlines our understanding concerning how Fidelity Institutional Retirement Services Company ("Fidelity") will process the corrective action pertaining to the reinvestment of GM Stock Fund Dividends within the Delphi Personal Savings Plan (the "Plan") as specified in the Voluntary Correction Program Compliance Statement proposed by the Internal Revenue Service ("Compliance Statement") on June 27, 2005. Please have an authorized signatory under the Recordkeeping and Administrative Services Agreement sign a copy of this letter and return a signed copy to me as authorization and direction to Fidelity to take the steps outlined herein.

Participant Communication

In accordance with the Compliance Statement, affected Plan participants will be contacted via a U.S. Mail (the letter's language agreed upon by both Fidelity and Delphi Corporation). This letter will describe the issue, provide two options for participants to consider, contain a general example, and provide participants with instructions on next steps. This letter will also contain the 30 Day Election Window language and will provide the Fidelity Service Center contact information (1-888-633-2648).

For those participants that Fidelity does not have a current address for, Fidelity's returned mail process will be utilized. Fidelity will capture all returned mail and engage the services of a 3rd party administrator (Equifax or equivalent agency) for the sole purpose of locating an accurate address. Upon confirmation of new address information, Fidelity will attempt to resend this notification.

Administrative/Operational Procedures

Affected participants will be directed to contact the Fidelity Service Center within a 30 Day Election Window (September 12th – October 12th). Phone representatives will be able to supply verbal estimates to those participants who want to understand the financial impact before making a decision. Once a decision is made by a participant, this decision is

irrevocable. Participant will have until 4PM EST on October 12th to make a decision. If no decision is made prior to 4PM EST on that specified date, no action will be taken.

For those participants who decide to have their account adjusted, Fidelity will perform the required adjustment, processing a sell of all affected units of the GM Stock Fund (TCZ9) and purchasing units of the Promark Income Fund (OBDB). This will be completed utilizing current market prices. An earnings adjustment will then be processed to the participant's account as soon as administratively feasible. The participant will be notified via a confirmation statement that the adjustment has been processed. Participants will be able to view this activity either through NetBenefits or by contacting the Fidelity Service Center following the posting of the correction.

Additional details of this correction method can be found in the finalized Compliance Statement agreed to between Delphi Corporation and the Internal Revenue Service, as well as the Fidelity Project Plan.


Please sign below and return to my attention via fax at 508-486-9778.

Sincerely,

David Guillet

AUTHORIZATION AND DIRECTION:

As an authorized signatory for the Delphi Personal Savings Plan, I hereby authorize and direct Fidelity to take the steps outlined above in connection with this letter.


John L. DeMarco
Delphi Corporation.

cc: Tom Hohl
Christine Chiuli
Susan Malkin
Kevin O'Brien

JOB STATUS REPORT

TIME : 09/07/2005 09:50
NAME : DELPHI BLDG C
FAX# : 248-813-1111
TEL# :

DATE, TIME
FAX NO./NAME
DURATION
PAGE(S)
RESULT
MODE

09/07 09:43
915084869778
00:00:27
02
OK
STANDARD
ECM

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DOL-PSP-002143